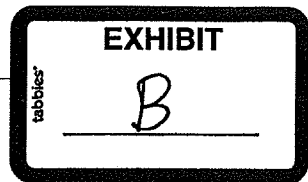


EXHIBIT “B”

ContinentalAFA Bankruptcy
Liquidation Analysis



	<u>Estimated Cash⁽¹⁾</u>
Bank of America Accounts	\$ 123,000
Wachovia Account	1,318,864
	<u>\$ 1,441,864</u>

	<u>Collateral Estimates</u>
Inventory plus Equipment	\$ 1,185,000
St. Peters Real Estate	3,686,000
Bridgeport Real Estate	800,000
Forest City Real Estate	1,000,000
Costa Rica	-
	<u>6,671,000</u>
Total Current Recovery	\$ 8,112,864

Four Months of Administrative Expense ⁽²⁾	\$ 400,000
Cash Receipts through 1/30/08	\$ 15,682,704
Additional Cash Receipts	6,671,000
Total Cash Receipts	<u>\$ 22,353,704</u>
3% to Focus over \$18 MM	\$ 130,611
Total Expenses	<u>\$ 530,611</u>
Expected Remaining Net Value	\$ 7,582,253

Notes:

- (1) Per a 2/13/09 e-mail from John Hall, there is \$218,000 in the Bank of America account less a \$95,000 reserve for Armin. The Wachovia amount is from the 2/20/09 recovery analysis.
- (2) Administrative expense is estimated to be \$500,000 until the Effective Date with a \$100,000 deduction for a retainer that has already been paid to Lewis Rice.